

## Article - Tax - General

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§2–115.

- (a) (1) In this section the following words have the meanings indicated.
- (2) “Advisory Workgroup” has the meaning stated in § 31–201 of the Insurance Article.
- (3) “Affordable Care Act” has the meaning stated in § 1–101 of the Insurance Article.
- (4) “Exchange” has the meaning stated in § 31–101 of the Insurance Article.
- (5) “Insurance affordability program” has the meaning stated in § 31–201 of the Insurance Article.
- (6) “Insurance–relevant information” means information about an uninsured individual that is needed for the Exchange to:
- (i) identify the uninsured individual, including when matching data available from third–party data sources;
  - (ii) facilitate the determination of the uninsured individual’s eligibility for an insurance affordability program; or
  - (iii) facilitate enrollment by the uninsured individual in a plan with minimum essential coverage.
- (7) “Minimum essential coverage” has the meaning stated in § 31–101 of the Insurance Article.
- (8) “Premium tax credits” means the tax credits described in § 36B of the Internal Revenue Code.
- (9) “Program” means the Maryland Easy Enrollment Health Insurance Program established under § 31–202 of the Insurance Article.
- (10) “Qualified health plan” means a health benefit plan that has been certified by the Exchange to meet the criteria for certification described in § 1311(c) of the Affordable Care Act and § 31–115 of the Insurance Article.

(11) “Uninsured individual” has the meaning stated in § 31–201 of the Insurance Article.

(b) (1) The Comptroller shall include on the individual income tax return form a checkoff for indicating whether the individual, or each spouse in the case of a joint return, and any individual claimed as a dependent on the tax return is an uninsured individual at the time the tax return is filed.

(2) If a State income tax return indicates that an individual is an uninsured individual at the time the tax return is filed, the tax return shall be required to include the following information as to each uninsured individual:

(i) the age of each uninsured individual;

(ii) election by the individual filing the tax return of one of the two checkoff boxes described in subsection (c) of this section; and

(iii) if the individual who files a tax return chooses the checkoff box described in subsection (c)(3) of this section, any information determined by the Exchange as essential to determining eligibility for insurance affordability programs, if the information:

1. is not available from a reliable third-party data source;
2. is not otherwise required to be provided on the return; and
3. does not pertain to citizenship or immigration status.

(3) For an individual who files a tax return and chooses the checkoff box described in subsection (c)(3) of this section, the return shall give the individual who filed the tax return the option to indicate the uninsured individual’s preferred method for the Exchange to contact the individual who filed the tax return or the uninsured individual to facilitate either determination of eligibility for insurance affordability programs or enrollment in health coverage.

(c) (1) In accordance with this subsection, the Comptroller shall include with the income tax return form a separate form that is required only for individuals who file a tax return indicating that an individual is an uninsured individual at the time the tax return is filed.

(2) The separate form shall include two checkoff boxes as described in paragraphs (3) and (4) of this subsection and the information described in subsection (b)(2) and (3) of this section.

(3) One checkoff box shall give an individual who files a tax return the choice to have the Exchange:

(i) based on information in the individual's tax return, determine the uninsured individual's eligibility for insurance affordability programs; and

(ii) obtain additional data that may be relevant to determine the uninsured individual's eligibility for insurance affordability programs.

(4) One checkoff box shall allow an individual who files a tax return the choice to not have the Exchange make the determination described in paragraph (3) of this subsection.

(5) The Comptroller, in consultation with the Exchange and with the advice of the Advisory Workgroup, shall:

(i) develop language for the checkoff boxes described in paragraphs (3) and (4) of this subsection;

(ii) develop language for the instructions for the State income tax return that includes a description of the effects of choosing the checkoff boxes described in paragraphs (3) and (4) of this subsection, including the purposes for which the information disclosed under this section may be used; and

(iii) ensure that the language developed under item (i) of this paragraph is as simple, clear, and easy to understand as possible.

(6) If an individual who files a tax return makes the election described in paragraph (3) of this subsection, notwithstanding the prohibition under § 13-202 of this article, the Comptroller shall convey to the Exchange all insurance-relevant information contained on the return.

(d) (1) Except as provided in paragraph (2) of this subsection, this section shall apply to returns filed for taxable years beginning after December 31, 2018.

(2) If the Comptroller determines, after consultation with the Exchange, that the implementation of this section is not administratively feasible for

taxable years beginning after December 31, 2018, the Comptroller may delay implementation of this section to taxable years beginning after December 31, 2019.

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